GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Value Added Tax Act, 2005 & Rules, 2005 (APVAT Act) – Officers of Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) – Assigning powers and functions under the Act –Notification - Orders – Issued.

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Revenue (Commercial Taxes-II) Department

G.O.MS.No. 397 Dated: 29-12-2020

Read the following:

1. G.O. Ms. No.53 Finance (OP-I) Department, Dated 22-06-2020.
2. D.O.Letter no.Fin.01-STMT0MISC/12/2020-OP-I, Dt.24.07.2020.
3. Notification in G.O.Ms.No.261 Revenue (Commercial Taxes –II) Department, Dt.10.09.2020.

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 29-02-2020.

NOTIFICATION

In exercise of the powers conferred by section 3-A and section 78 of Andhra Pradesh Value Added Tax Act, 2005, (Act No.5 of 2005) and Rules made under and in partial modification of the notification issued in G.O.Ms.No.261 Revenue (Commercial Taxes –II) Department, Dt.10.09.2020, the Government of Andhra Pradesh hereby appoints the officers in the Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI), specified in column (2) of the table below as Officers of the Commercial Taxes Department as specified in the column (3) and invest them with powers and functions under Sections 20, 21, 22(6)(a), 27, 28, 29, 43, 44, 45, 46, 61, 63 and 64 of APVAT Act, 2005 read with corresponding rules under APVAT Rules, 2005.

S.No. (1)	**Officer in SDRI** (2)	**Officers of APVAT Act, whose powers are to be exercised** (3)
1	Joint Director	Deputy Commissioner of Commercial Taxes
2	Deputy Director	Assistant Commissioner of Commercial Taxes
3	Assistant Director	Commercial Taxes Officers
4	Senior Intelligence Officer	Deputy Commercial Tax Officers
5	Intelligence Officer	Assistant Commercial Tax Officers

The powers devolved to the Officers of Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) shall be subject to the following conditions:

i. The Powers/functions under APVAT Act, 2005 shall be exercised only by the Commercial Tax Officials who are deputed to APSDRI.
ii. The powers/functions shall be exercised by the officers of Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI)only with the written permission of the Commissioner/ Special Commissioner, APSDRI.
iii. All the above powers/functions shall be exercised by the officers of Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) concurrently with the Officers of Commercial Taxes Department.
iv. The powers conferred shall be used with abundant caution and due diligence.
v. The Officers empowered may exercise powers conferred upon them in whole of the State:

(P.T.O)

vi. Where a case has already been made out by any Officer in the Commercial Tax Department and the proceedings have been initiated against a taxable person, the Officers in State Directorate of Revenue Intelligence shall not be empowered to initiate any action against such taxable person on the same issue.

vii. (Vii) The Government may modify or amend the notification issued and can with draw the powers/functions conferred.

viii. (Viii) The Commissioner, APSDRI shall brief the performance of the Directorate once in a month to the Special Chief Secretary (CT & Excise) and Hon'ble Dy.CM (Excise & CT).

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To,
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Andhra Pradesh, Vijayawada ... for Publication of the Notification.
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
The Commissioner/Spl. Commissioner, State Directorate of Revenue Intelligence, Andhra Pradesh.

Copy to:

The Principal Accountant General, A.P, Hyderabad.
The P.S. to Principal Secretary to the Hon'ble Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Excise & Commercial Taxes).
Law (H) Department,
The P.S.to the Special Chief Secretary to Government (CT, Excise and R&S).
The P.S. to Principal Secretary to Government, Finance Department.
Sc/Sf.

//FORWARDED::BY ORDER//

SECTION OFFICER